

## § 256.13

(c) *Awards of costs.* For awards of costs, the submitting agency must include a copy of the “bill of costs” or the Court’s order awarding costs. Only those items expressly enumerated under the cost statute, 28 U.S.C. 1920, or other governing statute specific to the award, are payable from the Judgment Fund.

(d) *Payments to multiple claimants/payees in a single award.* For awards where multiple payees are to receive separate payments, the submitting agency must complete separate Judgment Fund Vouchers for Payment for each payee. When there are multiple claimants in an administrative tort matter, each claimant’s award must independently exceed the mandatory \$2,500 threshold in order for payment to be made from the Judgment Fund. A claimant’s threshold can be satisfied by combining amounts awarded for personal and property damage under the FTCA.

(e) *Awards of back pay.* For awards of back pay where the judgment does not specifically state the principal amounts to be paid and withholdings to be made, the submitting agency must include a spreadsheet indicating precisely which amounts are allocable to net pay, deductions, and interest.

### **§ 256.13 Are agencies required to supply a taxpayer identification number (TIN) when submitting a request for payment?**

Yes, agencies must include a valid TIN on all requests for payments, unless the situation meets one of the exceptions listed in the Fiscal Service TIN Policy, which may be found on the Fiscal Service Web site at: <http://www.fiscal.treasury.gov/tinpolicy/regulations.html>. For an individual, the TIN is the Social Security Number. For a business, the TIN is the Employer Identification Number issued by IRS. The TIN provided must be for the party entitled to the payment, whether or not that party is the payee. Failure to include a required TIN results in an incomplete request for payment.

### **§ 256.14 What happens if I submit an incomplete request for payment?**

Fiscal Service may return, without action, any request for payment that is incomplete. If a request for payment is

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returned for lack of necessary information, the submitting agency may resubmit the request for payment once all the required information is available.

### **Subpart C—Debt Collection**

#### **§ 256.20 How does an agency indicate that a debt is to be offset from a Judgment Fund payment?**

The submitting agency must identify on the appropriate Judgment Fund form any known debt owed to the United States that Fiscal Service is expected to collect by setoff against the award. Such a debt will be offset pursuant to the provisions of 31 U.S.C. 3728.

#### **§ 256.21 Are Judgment Fund payments offset to collect administrative debts?**

Yes, separate and apart from its role as administrator of the Judgment Fund, Fiscal Service, in its capacity as disbursing official for the executive branch, offsets Judgment Fund payments to collect delinquent, nontax Federal debts through the Treasury Offset Program (TOP). This rule applies only to the setoff of Judgment Fund payments prior to payment certification, pursuant to 31 U.S.C. 3728, and not to disbursing official offsets pursuant to other authorities. (See 31 CFR 285.5 for requirements for disbursing official offset of past-due delinquent, nontax debts pursuant to the authority set forth in 31 U.S.C. 3716.)

#### **§ 256.22 How does Fiscal Service set off an award under 31 U.S.C. 3728?**

The setoff statute establishes a two-step process to collect debts that are owed to the United States. If an agency notifies Fiscal Service of a debt for which a court has issued a judgment against a debtor in favor of the United States, or for which the IRS has issued a tax levy pursuant to 26 U.S.C. 6331, then Fiscal Service will automatically set off the debt from the payment. If the debt owed to the United States has not been judicially determined, then Fiscal Service must notify the claimant of the debt and request the debtor’s consent to a setoff. If the debtor consents, then Fiscal Service will set off the debt. If the debtor does not consent, then Fiscal Service will withhold